




**C-8002 Single Business Tax Quarterly Return****FOURTH QUARTER**

Taxpayer Name	Year End Filing Date	Federal Employer Identification Number
Address (Street, City, State, ZIP Code)	<b>WRITE PAYMENT AMOUNT HERE</b>  \$ <u>                    </u> .00	
	<b>MAIL TO</b> Michigan Department of Treasury Department 77889 Detroit, MI 48277-0889	

**C-8002 Single Business Tax Quarterly Return****THIRD QUARTER**

Taxpayer Name	Year End Filing Date	Federal Employer Identification Number
Address (Street, City, State, ZIP Code)	<b>WRITE PAYMENT AMOUNT HERE</b>  \$ <u>                    </u> .00	
	<b>MAIL TO</b> Michigan Department of Treasury Department 77889 Detroit, MI 48277-0889	

**C-8002 Single Business Tax Quarterly Return****SECOND QUARTER**

Taxpayer Name	Year End Filing Date	Federal Employer Identification Number
Address (Street, City, State, ZIP Code)	<b>WRITE PAYMENT AMOUNT HERE</b>  \$ <u>                    </u> .00	
	<b>MAIL TO</b> Michigan Department of Treasury Department 77889 Detroit, MI 48277-0889	

**C-8002 Single Business Tax Quarterly Return****FIRST QUARTER**

Taxpayer Name	Year End Filing Date	Federal Employer Identification Number
Address (Street, City, State, ZIP Code)	<b>WRITE PAYMENT AMOUNT HERE</b> ➡      \$ _____ .00	
	<b>MAIL TO</b> Michigan Department of Treasury Department 77889 Detroit, MI 48277-0889	
	Make check payable to "State of Michigan." Write your FEIN on your check. Enclose your check and return (do not fold or staple).	



# C-8002 Michigan Estimated Quarterly Payment for Single Business Tax

Michigan Department of Treasury  
Lansing, Michigan 48929

Visit our Web site at  
[www.treasury.state.mi.us](http://www.treasury.state.mi.us)

This form is issued under the authority of  
P.A. 228 of 1975. See instructions for  
filing guidelines.

# General Instructions

## Who Must Make Quarterly Tax Payments?

If you expect your annual SBT liability to be more than \$600, you must file quarterly estimates. If your tax year was less than 12 months, e.g., you opened or closed a business during the year, annualize the tax to see if you must file estimates.

If you had business activity in Michigan in the previous year and your tax was \$20,000 or less, you may use that tax liability as the estimate for your current year annual tax. To avoid penalty and interest, divide your previous year tax by 4, e.g.,  $\$20,000 \div 4 = \$5,000$  and pay that amount on the current year quarterly due date(s). You may also divide the amount by 12 and pay it with your monthly sales, use or withholding tax payment, e.g.,  $\$20,000 \div 12 = \$1,666.67$ .

If you had business activity in Michigan in the previous year but were not required to file a return, estimated payments are not required for the current year.

## Amending Estimates

If, after making payments, you find that the estimated tax is substantially different than you originally estimated, recompute the tax and adjust your payment in the next quarter.

## How Do I Compute the Estimated Tax for the Quarter?

You may use one of the following methods:

- 1 percent of gross receipts for the quarter, or
- 25 percent of your preceding year's tax liability, only if preceding year's tax is \$20,000 or less, or
- 25 percent of your estimated annual SBT for the year, or
- Tax computed on the actual tax base for the quarter.

### Example

Estimated annual liability:  $\$60,000 \times 85\% = \$51,000$   
Estimate required:  $\$51,000 \div 4 = \$12,750$   
Tax due per quarter:  $\$12,750$

	1st	2nd	3rd	4th
Tax due	\$12,750	\$12,750	\$12,750	\$12,750
Credit forward	\$15,000	\$2,250	0	0
Payment due	0*	\$10,500	\$12,750	\$12,750

*\*If your calculated estimate for any quarter is zero, do not send a quarterly estimate.*

## Using Your Personalized Estimate Forms

Treasury sends registered estimate filers personalized forms. You can speed the posting of your account and improve the accuracy of your payment information by using your personalized forms or by requiring your tax practitioner to use them.

## Combined Sales, Use, Withholding and Single Business Tax Payments

You can make your SBT estimate payments on the combined sales, use and withholding tax returns instead of filing SBT quarterly returns. The combined return is due the 15th day after the end of the month or quarter. File your payment using the return that corresponds best to your year-end file date.

If you regularly use the combined return to make SBT payments, Treasury will not send you personalized SBT quarterly estimate forms.

## Penalty and Interest

If the sum of the estimated payments is less than 85 percent of the annual liability, or the amount of the estimated payment doesn't equal the quarter's liability, interest accrues at 1 percent above prime per month.

A penalty of 5 percent per month, maximum 50 percent, and interest at 1 percent above prime will be added for failure to file quarterly returns by the appropriate due dates. If underpayment of the estimated tax is determined to be due to negligence, a penalty of 10 percent may be added.

## When Do I File SBT Quarterly Tax Returns?

Calendar year taxpayers:

1st Quarter:	April 30
2nd Quarter:	July 31
3rd Quarter:	October 31
4th Quarter:	January 31

Fiscal year taxpayers: Returns are due on the last day of the first month after each quarter.

## Where Do I File Quarterly Tax Returns?

Make your check payable to "State of Michigan" and mail to:

**Michigan Department of Treasury**  
**Dept. 77889**  
**Detroit, MI 48277-0889**

**Note:** Quarterly estimates are the only SBT forms that are mailed to Detroit.

For more information contact the Customer Contact Division, Single Business Tax Unit at 517-373-8030, or visit our Treasury Web site at:  
**[www.treasury.state.mi.us](http://www.treasury.state.mi.us)**

**IMPORTANT:** Be sure to enter the year-end file date and Federal Employer Identification Number on each form.